General Assembly

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Fifty-ninth session
Agenda item 106

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/59/588/Add.1)*]

59/264. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2003 to 30 June 2004 and the report of the Board of Auditors on United Nations peacekeeping operations,[2] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of that period,[4]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2003 to 30 June 2004;[5]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[6]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions[3] related to the report of the Board of Auditors,[6] subject to the provisions of the present resolution;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

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[1] Resolution 59/264, in section VI of the *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 49* (A/59/49), vol. I, becomes resolution 59/264 A.

[2] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* (A/59/5), vol. II and corrigendum (A/59/5/Corr.1).

[3] A/59/736, sect. II.

[4] A/59/704.

[5] *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5* (A/59/5), vol. II and corrigendum (A/59/5/Corr.1), chap. V.

[6] Ibid., chap. II.

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2004;[4]

6. *Requests* the Secretary-General to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office holders to be held accountable;

7. *Also requests* the Secretary-General to report to the General Assembly at its sixtieth session on measures undertaken to implement paragraph 6 above;

8. *Further requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors, including those relating to the issue of the management of rations in peacekeeping operations as a whole and the management of air operations, and the related recommendations of the Advisory Committee in a prompt and timely manner;

9. *Requests* the Secretary-General, in implementing the recommendations referred to in paragraph 81 of the report of the Board of Auditors,[6] to take into account that this relates solely to the recommendations of the Panel on United Nations Peace Operations as adopted by the General Assembly which have not been fully implemented to date.

104th plenary meeting
22 June 2005